

The Existence and Governance of Waqf in Creating Public Value at Pondok Pesantren Darussalam Blokagung Banyuwangi

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Abstract

This study aims to explain waqf governance in maintaining its existence. Waqf can create public value by using management, public service, and governance approaches to waqf policies. This illustrates the existence of waqf in the middle of the public administration process with the governance model developed by Nadzir. This type of phenomenological research with a qualitative approach based on the philosophy of postpositivism with primary and secondary data through purposive sampling and snowball. Data collection techniques use observation, in-depth interviews, documentation, and literature studies. The results and discussion of the research paradigm are naturalistic in nature, because it allows finding the meaning of each phenomenon, both regarding local wisdom, traditional, emic, ethical, abstract (moral values), and theories of the subjects studied. The existence and management of waqf in Islamic boarding schools is a form of good waqf governance (good waqf givenance). Good waqf governance is built on three main pillars, namely first; waqf values in Islamic boarding schools which originate from the Koran, al-Hadith, and the yellow book, for example; attitude of Tawadhu', Ikhlas, Qana'ah, Tabarruk, Innovative, and Amanah as public values (moral values). Second; waqf governance models that are in accordance with the objectives and functions of waqf, namely to provide benefits to the surrounding community, both directly and continuously. Third; waqf governance is supported by a legal basis both spiritual and public administration (government).

Keywords: *Governance, Waqf, Distinctive Values.*



A. INTRODUCTION

Waqf is an Islamic social institution that aims to benefit the people (Latif et al., 2021). Waqf is a voluntary means of payment in Islam that significantly supports the development of the economic and social fields of Muslim society in the past, present and future (Mahat et al., 2015). In addition, waqf in Islam is an economic instrument for social institutions, especially in the field of education. QS. Ali Imran: 92 means: *"You never reach (perfect) goodness, before you spend some of the treasures you love. And whatever you spend, verily Allah knows it"*.

Waqf is one of the instruments of state revenue, especially during the time of Rasulullah PBUH, where waqf assets will not decrease in value and to provide benefits to the people such as facilities for community welfare and worship facilities. Waqf is not only in the form of giving the Koran to mosques at the time of the Prophet Muhammad PBUH, waqf has a fairly high contribution. Waqf is not intended to seek profits from the economy.

Waqf is divided into several types, based on the purpose, time limit, and the use of the goods. Based on its purpose, includes; 1) social waqf for the good of society (waqf al-khairi) means that the purpose of the waqf is for the public interest; 2) family waqf (waqf al-dhurri), meaning that the purpose of waqf is to provide benefits to the waqif, his family, offspring, and certain people regardless of rich-poor, sick-healthy, and young-old (Suparman Usman, 1999); 3) combined waqf (waqf al-mushtarak), meaning that the purpose of the waqf is for the public and the family together (Ibrahim Al-Bayyumi, 2000)

Based on the time limit, waqf includes two types, 1) perpetual waqf (waqf al-muabbad); namely waqf in the form of perpetual goods, such as buildings and land, or movable property determined by the waqif as perpetual and productive waqf, some of the proceeds of which are channeled according to the purpose of the waqf, the rest are for waqf maintenance costs and compensation for damages; 2) temporary waqf (waqf al-muaqqat); namely goods that are donated in the form of goods that are easily damaged when used without giving conditions to replace damaged parts, temporary waqf can be due to the wishes of the waqif which gives a time limit when donating the goods (Ibrahim Al-Bayyumi, 2000).

The division of waqf based on its use consists of two types, 1) direct waqf, i.e. waqf whose principal goods are used to achieve its goals, such as mosques for prayer, schools for teaching and learning activities, and hospitals for treating sick people; 2) productive waqf, namely waqf whose principal goods are used for production activities and the results are given according to the purpose of the waqf. With current developments, waqf in the form of money has become quite productive in society (Aziz, 2017)

In an Islamic economic perspective, the utilization of waqf between one country and another is very varied, waqf can be used as a source of fulfillment of financing, especially for Muslim communities (Latif et al., 2021). Waqf governance in Malaysia and Singapore shows that these two countries have used waqf as a micro-economic generator, especially for Muslim communities. In fact, waqf is used to meet the needs of worship and other social needs. In addition, the management of waqf in Egypt is carried out independently without government assistance. The allocation of the waqf proceeds is for community empowerment, education at Al-Azhar University in Cairo, and printing books which are distributed free of charge. In Jordan, waqf is used to build houses for the poor, develop agriculture, and develop tourist attractions. In Saudi Arabia it is allocated in various businesses, such as housing, offices, hotels, plantations, and empowering multipurpose mosques (Suwadi, 2011).

The results of other studies in Malaysia, waqf are used as an alternative to reduce the debt of the Malaysian federal government which is predicted to experience swelling (Ambrose et al., 2015). Besides being used by Muslims, waqf is also used for non-Muslims. This shows how important the role of waqf is in the economy of a country. Likewise, according to Siraj (2012) in Malaysia it

is managed by the Islamic Ulema Council (MUI) in each state which has the authority to legislate, make rules, supervise and fully manage consumer endowments in the state.

Some of the results of research on waqf in countries where the majority of the population is non-Muslim. The United States is a country with a non-Muslim majority population. To meet the needs of Muslims in the United States, especially in New York, the Kuwait Awqaf Public Foundation (KAPF) provided assistance in the form of endowments for the construction of land owned by The Islamic Cultural Center of New York (ICCN) (Ministry of Religion of the Republic of Indonesia, 2017). In Nigeria, waqf can be returned to the waqif if the waqf period has expired or the waqf objective has been achieved. India is a country with a large number of waqf assets (Department of Islamic Economics and Finance, 2016).

Qatar's waqf governance, the role of waqf institutions can provide a settlement of wealth inequality, where waqf can be a substitute for the debt system. Theoretically, accounts payable can lead to greater wealth inequality (Ari & Koc, 2021). In addition, waqf is used to build environmentally friendly projects. In Singapore, waqf is managed by the Singapore Islamic Religious Council (MUIS), in its designation, it is used to relocate waqf land locations that are less productive, slum, and remote into various productive buildings such as multi-purpose mosques, apartments, shops, and so on (Sari Pertiwi et al. al., 2019).

Waqf is an interesting topic internationally to be used as study material in articles and papers. The most researched topics are poverty alleviation with 25 papers (35%), waqf-based microfinance with 12 papers (17%), 11 papers on marketing & fintech (15%), and 10 papers on sustainability & outreach (14%) , while papers with the theme of maqashid syariah rank fifth with a total of 7 papers (10%). Finally, 6 papers on the theme of risk management & governance (8%). At the end of each topic, a research abstract is presented for further research, which will be of benefit to academics and practitioners (Rohman & Supriani, 2021). This shows that the discussion of waqf is always interesting, but previous researchers have discussed waqf from the point of view of religious law, social, economics, and still a little from the science of public administration, thus waqf governance deserves to be examined more deeply from the point of view of administrative science. public.

The discussion of waqf management cannot be separated from the existing public policy regulations in a country, this is because in most countries, waqf has been regulated in accordance with the regulations or laws in force in that country, where waqf is part of public goods that can be enjoyed by the public. area without reducing the value of the waqf, whether movable or immovable. The different thing from waqf is, when the object has been donated, the object belongs to Allah or belongs to the public, therefore, it requires good,

transparent and accountable governance according to the science of public administration (Bryson et al., 2014).

This study analyzes how Waqf is managed in the perspective of public administration science. Theoretical studies of public administration and governance theory form the theoretical basis for this study. The term Governance is a theoretical concept that is growing and is in demand by many public administration scientists, this is because the concept uses a lot of public participation in the process of administering Government Institutions (Nihwan & Paisun, 2019).

In Indonesia, the waqf governance model can indirectly improve people's welfare in the aspect of internalization, as well as personality formation so that smart, independent, and productive citizens are realized. This is because education is a basic need for every individual as a provision for a good life in the future (Ari & Koc, 2021). The specificity of productive waqf is not only seen from an economic perspective, but also from a social and spiritual perspective (Syakur et al., 2018).

Of all the locations in Banyuwangi district, one of the Islamic boarding schools located on waqf land is interesting to study, namely the Darussalam Islamic Boarding School in Blokagung, which is located in Tegalsari District. The waqf managed at the Islamic boarding school is not only used for education and madrasas, but also for shops, sharia savings and loan cooperatives, and agriculture. Profits from the waqf business unit are used to support operational costs for education and madrasah, as well as for the welfare of the surrounding community in the form of humanitarian assistance.

Seeing the dynamics of government policy towards the existence of waqf until the enactment of Law Number 41 of 2004 concerning waqf, an in-depth study is needed through a comparative study of waqf which is considered capable of contributing to society in empowering and alleviating poverty. So far, waqf institutions already have indigenous management and are proven to be able to survive and exist amidst modernization. Waqf governance has faced challenges and obstacles from various periods of government regimes starting from the colonial era to the present. Waqf continues to be present in contributing to mauquf alaih both in the economic, social and educational fields in educating the nation's children. This shows that there are very strong religious local values, so that they are able to survive.

Waqf public value as a research finding is the result of developing a public value approach based on the strategic triangle stated by Moore (1995). Even though the term public value has become a concept in the study of public administration literature, there are still some ambiguities or flexibility depending on local wisdom regarding public value itself, both as a theory and as a practical finding. Waqf public values resulting from the waqf governance process provide values that are in accordance with the local wisdom of Muslim countries; in the form of attitudes and behavior in accordance with Muslim

guidelines (Moore H., 1995). This research also seeks to answer questions regarding the actor who is most responsible and has authority in creating public value, so in the context of waqf the role of Nadzir as manager is very dominant in creating a public value.

Moore's strategic triangle approach is used as an analytical framework in viewing the creation of public value in waqf governance.

B. METHOD

This research approach is qualitative. The qualitative research method is a method based on the philosophy of postpositivism which is used to examine the state of natural objects, where the researcher is the key instrument, the determination of informants is carried out by purposive sampling and snowball sampling, data validity techniques use triangulation, data analysis is inductive, and the results emphasize meaning rather than generalization. This type of research is phenomenology, meaning understanding events in relation to people in certain situations. Bogdan (1982) states that in order to understand the meaning of events and human interactions a theoretical perspective with a phenomenological approach is used. The results of the research and discussion of this paradigm are naturalistic in nature because it allows researchers to find the meaning of each phenomenon so that they can find local wisdom, traditional wisdom, emic, ethical, and niskala (moral values) as well as theories from the subjects studied. There are two kinds of data in this study, namely primary data and secondary data. Data collection techniques using observation (observation), in-depth interviews (In Depth Interview), and documentation.

Data analysis techniques use domain analysis, taxonomies, components, and the discovery of cultural themes. Based on these analytical techniques, the researcher can develop a critical analysis, namely the data is processed from the researcher's point of view by looking at the weaknesses of the theoretical data findings. Furthermore, the data is communicated with the theory, resulting in the construction of a new theory. In addition, inductive analysis emphasizes the special meaning of a case, not generality. Inductive analysis means an attempt to analyze data based on the logic of positivism and phenomenology.

C. RESULT AND DISCUSSION

1. History of Waqf Governance

The waqf managed by the nadzir is an asset obtained from the wakif who is also the founder of the Islamic Boarding School KH. Mukhtar Syafaat Abdul Ghofur on January 15, 1951, the Tegalsari sub-district was named the Darussalam Islamic Boarding School. At first, he wanted to donate his land for the benefit of establishing the Islamic boarding school. This enthusiasm received a positive response from the local community. Several residents also donated their land to become a Islamic boarding school. At that time there were no regulations governing foundations, so the waqf process was carried out

traditionally by mutual agreement. Over time, the pesantren was legally approved to become a foundation. Islamic boarding schools are officially incorporated as a foundation under the name "Pondok Pesantren Foundation" based on the notary deed of Soesanto Adi Purnomo, SH. Number 31 of 1978.

At present, Pondok Pesantren Darussalam has developed two types of education: the first is under the auspices of the Ministry of Education and Culture (namely PAUD, TK, SD, SMP Plus, SMK, SMA) and the second is under the auspices of the Ministry of Religion (namely MTs, MA, IAIDA, and Madrasah Diniyah). The number of students in each of these institutions is increasing in number.

Waqf assets owned by Islamic boarding schools are getting bigger and can manage various aspects, both economic and educational business aspects. For example, 1) male and female dormitories and a 2.5 hectare field in Karangdoro Village; 2) 4.5 hectares of productive land planted with papaya trees in Sumberurip Village; 3) The area for the development of the Darussalam 2 Islamic Boarding School in the Setail Village area is 4 hectares; and 4) Pondok has also purchased a number of land areas since 2013 totaling 5.5 hectares.

2. Waqf Governance

Pondok Pesantren as an institution with a background in waqf assets was developed significantly by Nadzir. Improving the quality of education is carried out by establishing schools as formal educational institutions. This can improve the academic quality of students, so that they not only study religion but also deepen general knowledge. The priority for improving the quality of Islamic boarding schools is not only focused on the education sector, but Nadzir is also trying to improve the quality of the economic sector. This is shown by the business sector in the form of shops and cooperatives which can improve the quality of the economy.

All educational institutions and business units make the vision and mission of the pesantren as the basis as well as the legal basis that must be obeyed and implemented. The development of waqf institutions is very fast, so it requires an organization so that the management of waqf assets will be more optimal. In response to this, Nadzir divided management tasks among experts within the organization. Nadzir divides tasks according to several fields, namely cooperation, education, economy, cooperation and human resources

Nadzir also manages waqf by improving the quality of Human Resources by providing training that can increase competency according to the expertise of each field. In addition, Nadzir cooperates with both domestic and foreign stakeholders to improve the quality of the foundation.

Nadzir's role is responsible for the evaluation and supervision of waqf management. Waqf supervision is carried out by evaluating and reporting the management of education and the economy from all formal and informal education sectors in both monthly and annual evaluations and reports. In

addition, supervision is also carried out by forming an audit team for each business unit.

3. Operational Capability and Legitimacy & Support

The findings of the implementation of waqf organizations are quite optimal and according to procedures. stated (Handoko, 2003), that in optimizing the planning stage, nadzir must identify needs, set priority issues, identify potentials, develop activity plans, budget and implementing plans, as well as details of objectives to be achieved. Based on this opinion, it can be summarized into four planning stages, namely: (1) determining the vision, mission and goals; (2) identify and analyze the current real conditions, both strengths and weaknesses; (3) identify and analyze the supporting and inhibiting factors; and (4) formulate a target plan or a series of strategies to achieve the target.

Organizing is classifying and determining various important activities and giving power to carry them out (Terry, 1968). Organizing the process for selecting and sorting people (employees), and providing facilities and infrastructure to facilitate employee tasks to achieve predetermined goals (Suryosubroto, 2006). Nadzir believes that staff working in waqf institutions have the ability in accordance with the mandate given.

In recruiting teachers and students, nadzir is very selective, both with regard to administration, competency, and the interview process as needed. When they work based on the principle of kinship and trust. They work not based on a standard salary but on the intention of worship, seeking blessings, and inner well-being.

In organizing waqf institutions, nadzir coordinates routinely every month and is attended by all heads of educational institutions and business units. In this meeting all leaders report in writing their management for a month and a joint evaluation is carried out through deliberation.

Based on the data above, the Organizing function of waqf governance is in line with the guidelines of the Ministry of Religion, which states that waqf managers must fulfill the following components:

- a. Have a clear nadzir work system and mechanism, so that the division of tasks is not bound by one person but is bound by existing procedures;
- b. Has a waqf development committee, which is tasked with: (1) developing the role of waqf institutions to realize community welfare and social justice; (2) developing multi-dimensional waqf which includes: motives for worship, organizing education, increasing economic progress, and community empowerment; (3) creating a waqf governance pilot project; (4) create waqf governance that is professional, transparent and accountable;
- c. Have an open management system. Nadzir as a public institution conducts reciprocal relations with the community, and collaborates with other parties such as: investors, consultants, experts, religious leaders,

and other institutions for the development of waqf governance models (Ministry of Religion of the Republic of Indonesia, 2004).

Terry (1984) states, that "actuating is an effort to move group members in such a way that they are willing and trying to achieve organizational goals." In this function the most important role is a leader, namely how a leader can direct the performance of his subordinates so that work results can be effective and efficient. In other words, the actuating function is closely related to leadership (leading).

Wakifs or people who donate their land or wealth are willing and sincere because they see Nadzir as a kiai/local figure who is very trusted. This is a potential that can be utilized optimally, so that with a Trusted Nadzir, more and more people donate their land for worship and the benefit of the community.

Nadzir has implemented the precautionary principle in all of his activities. Moreover, this waqf asset belongs to the public (Allah), as well as a form of accountability in the management of wakat assets. Nadzir encourages all educational institutions and business units to continue to work hand in hand and be transparent in their management. and hope for the blessings and rewards that flow from every struggle.

In finance, Nadzir already has a centralized/integrated financial management system, all financial matters in his management are one door, namely the foundation treasurer, starting from PAUD, TK, SD, MTs, SMP, MA, SMA, SMK, IAIDA, and Madrasah Diniyyah. Guardians of students or guardians of students when paying sahriyah. Likewise, all business units, starting from the Ausath Koppontren, Savings and Loans Cooperative, Building Shops, Productive Agricultural Land, Grocery Grocery Stores, Ausath Bakery, Printing Businesses, and Islamic boarding school canteens, are required to report their management starting from the target and the obstacles every month.

Controlling (supervision or control) is a management function in the form of conducting assessments and at the same time making corrections, so that what is being done by subordinates can be directed to the right path with the aim of achieving the goals that have been outlined. The most important components in the controlling function are a transparent accounting and auditing system. From the accounting aspect, waqf management has been well implemented, because it uses computerization and waqf management assets are separated from other asset management. So that all the finances in the foundation can be controlled properly.

The audit system aspect is carried out only by the internal Nadzir management, not involving external parties. Waqf governance always prioritizes fair and honest principles. Fair in the sense of always prioritizing what is the obligation of each part, and always giving the right to receive. Nadzir is obliged to manage waqf assets in accordance with his agreement with the Wakif. Waqf assets must be managed in such a serious way as to produce benefits for Mauquf Alaih in particular and the people in general.

Thus, it can be concluded that waqf can be used as a means or media to improve people's welfare if it is managed professionally and supported by government and community policies. Waqf development requires support not only socially driven (community support), but also government driven (government support) as is done in Egypt and other Islamic countries whose waqf development system is more modern than Indonesia.

4. Public Value

The typical values of waqf institutions in integrated Islamic boarding schools, based on findings in the field, these typical values include *tawadhu'*, sincere, *qona'ah*, *tabarruk*, innovative, and trustworthy.

a. *Tawadhu'* (humility)

Tawadhu' is a humble attitude. In the context of waqf management in Islamic boarding schools, *tawadhu'* must always be owned by the *nadzir*. The concept of *tawadhu'* in the management of waqf begins with interpersonal courtesy in the *Nazdir* environment, thereby creating harmonious relationships. In addition, the concept of *tawadhu'* must be owned by the *nadzir's* subordinates, this is so that all *nadzir* programs run as expected.

The explanation above implies that waqf governance is heavily influenced by the leadership style of the *nadzir* (*kiyai*). The concept of *tawadhu'* must be upheld by subordinates, business units, and *santri*.

b. *Ikhlās* (without ulterior motives)

Ikhlās means holy, clean and empty, namely cleaning the soul from anything that can pollute the soul. In the waqf governance model in this study, the value of sincerity is one of the characteristics of waqf which guides all activities in waqf management in Islamic boarding schools, both in formal and non-formal educational institutions, and in the management of business units belonging to foundations in the form of sharia savings and loan cooperatives, building shops, agriculture, and other businesses. Some of the rules that have developed in the management of waqf are "selfless", seek the blessing of Allah SWT, *ana abdu man allamani* even though it is *harfan wahidan* (I am a servant for someone who teaches me even one letter). This expression is a driving force for the value of sincerity in waqf management. Seeking religious knowledge is God's commandment, so without expecting anything other than serving Islamic boarding schools. *Nadzir* gave an example in cultivating character education to always seek the pleasure of Allah SWT. The form of sincerity in carrying out tasks is a form of religious advice to obtain great rewards.

In line with the concept of waqf, that is, some of the *Wakif* assets handed over to *Nadzir* are used for the benefit of Muslims. The attitude of sincerity is important for waqif, because without sincerity, the waqf worship that is carried out will be in vain. *Nadzir* must also apply a sincere attitude in managing waqf so that it can be used for the benefit of Muslims. Without the sincerity of the *nadzir*, waqf governance will not be of maximum benefit. Sincerity is an attitude

that must be possessed by waqf management instruments or instruments.

c. *Qona'ah* (The nature of accepting what is / Simplicity)

Qona'ah is a feeling of being sufficient for all the blessings obtained and always being pleased with the results that have been strived for. *Qona'ah* is closely related to simplicity. Simplicity is an aspect that is always required in managing waqf in Islamic boarding schools, both in the education sector and in business units. All aspects of life in Islamic boarding schools are imbued with a simple lifestyle, both attitudes and actions. Simple does not mean just surrender but stored fortitude, strength, ability to face all challenges of life. Simplicity is a way of looking at something naturally, not exaggerating, and seeing something according to the situation, conditions and circumstances.

Simplicity has been applied to managers of business units from leaders to employees who have to live simply, not have a glamorous lifestyle. This situation occurs because the average manager is an alumni of a pesantren and some employees consist of working senior students. This happens because simple characters have been formed since they became a santri and have been trained for years by kiai and administrators with rules that are very educational so that they can benefit the alumni of the pesantren.

The simple nature of nadzir, business unit employees, and teaching teachers always receives *ifrah* or salary received every month as a result of their work to support their families, therefore, apart from their intention to work, they also intend to serve the pondok for the development of existing institutions. *Qana'ah* is a strong motivation for every Muslim to donate part of their wealth. A wakif certainly has a *Qana'ah* attitude that underlies him to endow some of his wealth. That is why *Qana'ah* is a distinctive value for the emergence of the concept of waqf.

d. *Tabarruk* (Hope for Blessings)

Tabarruk means always hoping for blessings. It is a sacred principle value that is believed in and becomes the basis for the behavior of the santri. In Islamic boarding schools, blessing is defined as *ziyadatul khoir* (increasing goodness) or *jalbul khoir* (something that brings goodness). *Barakah* means something that is stable, means abundant and varied policies (Shihab, 2002). Blessings can be in humans, places, times, and objects other than the source of the blessings themselves comes from Allah SWT. The concept of blessing becomes a familiar value when discussing waqf, the unique value of waqf itself as one of the noble acts of worship. Sometimes the concept of *barakah* cannot be studied scientifically, because it enters the realm of the supernatural.

The management of waqf in the business sector in Islamic boarding schools is inseparable from the doctrine of blessings, both the blessings of his fortune, his family, and the blessings of his life. Employees, managers, educators, others carry out their activities responsibly and professionally in their respective fields. Field data shows that most of the nadzirs and employees are students and alumni. They have been indoctrinated with blessings when

studying at Islamic boarding schools and are able to implement them in everyday life.

e. *Innovative (Al Muhafadzah wal Akhdzu)*

In the concept of public service innovation is a breakthrough in public service, both original creative ideas/ideas or adaptations and modifications that provide direct or indirect benefits to the community (Permen PANRB No. 30/2004). However, unlike the pesantren community, innovation means *al-muhafadhotu 'ala qodimis sholih wal akhdzu bil Jadidil Ashlah*, namely maintaining the old, which is good and taking the new, which is better. This concept of innovation becomes the spirit in managing waqf to maintain its existence in facing challenges and changing times. A small example of applying this concept is that the Islamic boarding school foundation has developed a payment system for students and guardians of students, where the foundation creates an application that can be downloaded and viewed by students' guardians/guardians at home. In this application, it has been integrated with all educational institutions from kindergarten to tertiary institutions, starting from madrasah diniyah at the ula level to the ma'had aly level and also Islamic boarding schools, where all the responsibility of *sahriyah*, whether already paid or not, can already be seen in the application.

Nadzir is an important element in the development of waqf. Nadzir is the front guard who plays a role in waqf management (Rozalinda, 2015). The essence of the successful development of waqf lies in Nadzir's professionalism. Nadzir foundation basically has many programs and targets. Of course, one of the targets is an independent and quality Islamic educational institution, both formal and non-formal.

f. *Amanah (Honest)*

Waqf is a legal act of wakif to separate or surrender part of his property to be used forever or for a certain period of time according to his interests for the purposes of worship or public welfare according to shari'ah (UU NO. 41 Article 1 of 2004). Waqf teachings require that waqf assets are not left without results, but must be developed productively because the greater the waqf assets, the greater the rewards that flow to the wakif. The obligation to manage waqf assets is carried out by a person or group of people called Nadzir (Ridwan, 2012). Nadzir is the recipient of the waqf property from the wakif to be managed and developed according to its designation.

Nadzir's professional competence in the foundation can be seen from his honest and trustworthy behavior. This was stated by KH. Hasyim Syafaat that the professional nadzir parameters are *siddiq* (honest), *amanah* (trustworthy), *fathanah* (smart), and *tabligh* (transparent). Thus, the nadzir foundation has control of funding because it has a clear and transparent waqf data collection system. A professional Nadzir is a person who does the work of that job by relying on high expertise and skills and has a high commitment to his work.

5. Recommended Model in Waqf Governance

Based on the results of the research and presentation of the data, recommendations for waqf governance models in Islamic boarding schools can be compiled as follows:

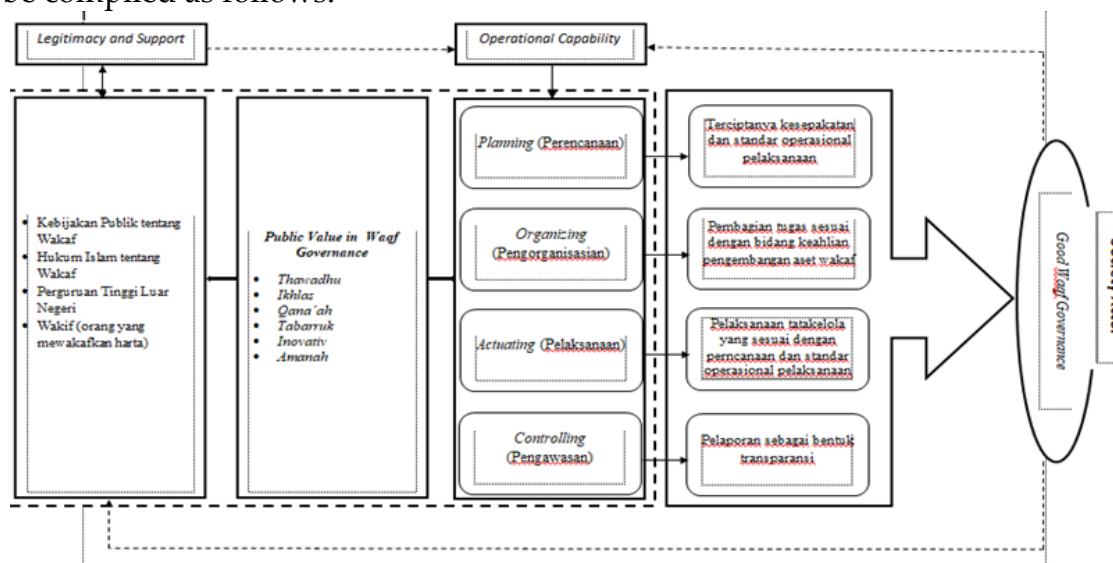


Figure 1. Recommendations for Waqf Governance Models in Islamic Boarding Schools

In the figure it can be seen that governance management based on the Planning, Organizing, Actuating, and Controlling dimensions carried out by Nadzir found the distinctive values of waqf, namely the value of the usefulness of waqf for mauquf alaih, public values in the form of moral values and local wisdom indirectly. The external environment is a source of legitimacy and support. The relationship between the three forms a strategic triangle which then creates public value. The public value of waqf is built based on deliberation between various actors in it, namely the government as a policy maker, nadzir as manager, wakif, and the community (santri guardians), as beneficiaries of waqf.

The waqf governance system gave birth to a good waqf governance model which is the result of the development and adaptation of Farazmand's (2004) sound governance approach, George R. Terry's (1984) management. and Moore's 1995 strategic triangle model). The distinctive value of waqf is a dimension that complements George R. Terry's (1984) management dimension. and public value outcomes in the formation of public values offered by Moore (1995). In the implementation of good waqf governance there is interaction between dimensions that are interrelated and influence each other (Moore H., 1995). The government plays a role in maintaining, recognizing and supporting the existence of waqf through state policies. Waqf institutions as a society contribute to the government in offering public values that are born from the unique values of waqf Islamic boarding schools and support the government in realizing the goals of the state, namely to educate the life of the nation and reduce poverty. The internal dimension consists of santri guardians, wakif,

mauqf alaih and donors contributing to support the existence of waqf in supporting the funding and infrastructure of Islamic boarding schools as well as the business world of pesantren alumni in the job market. This integration produces a good waqf governance model.

D. CONCLUSION

First; Good waqf governance is built on three pillars, namely Islamic boarding school waqf values originating from the Koran, al Hadith, and yellow book studies such as the attitude of Tawadhu', Ikhlas, Qana'ah, Tabarruk, Innovative and trustworthy which are public values and moral values. Waqf institutions as a sub-culture of Indonesian society have distinctive values that influence the behavior of pesantren residents. These distinctive values and characteristics are a strength in maintaining the existence of waqf institutions in facing the challenges and developments of the times. The noble values of waqf refer to the waqf governance management model of George R. Terry with its four variables.

Second; waqf governance in accordance with the objectives and functions of waqf, namely to provide benefits to the people in a sustainable manner.

Third; waqf governance is supported by several legal bases, both spiritual and public administration (government). Integration and interrelated relationships between the dimensions of institutional capability, the distinctive values of waqf Islamic boarding schools and the legitimacy environment and supporting waqf create public values that can be applied in the implementation of good waqf governance as a development in the governance approach.

Based on these three things according to the Strategic Angel, namely Institutional Capability, Legitimacy & Support, as well as Public Value, namely creating an excellent waqf governance model and providing public value according to moral values and local wisdom, especially the Muslim community.

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